

Internal Revenue Service
Area Director

Treasury Department
Internal Revenue Service

Date: January 26, 2004

Examiner:

Donna Meadors

Telephone Number:

(918)581-7030 x241

Refer Reply To:

1645 S. 101st E. Ave, Suite 226
Mail Stop 4131:DM
Tulsa, OK 74128

Date, Place & Time of Examination:

Wednesday, February 11, 2004
9:00 a.m.
1645 S. 101st E. Avenue
Taxpayer Service, 2nd Floor

Lindsey K. Springer
5147 S. Harvard, #116
Tulsa, OK 74135

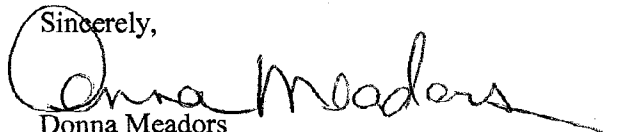
Dear Mr. Springer:

We have reviewed certain materials with respect to your tax shelter promotion. We are considering possible action under Section 6700 and 7408 of the Internal Revenue Code relating to penalties and an injunction action for promoting abusive tax shelters. In addition, we plan to consider issuing "pre-filing notification" letters to the investors who have invested in this promotion.

You are requested to meet with the examiner at the above date, time and location. Enclosed is a list of documents, books and records that you should have available and questions you should be prepared to reply to at that time.

If we conclude that penalties, injunction, and/or "pre-filing notification" action is appropriate, you will be afforded an opportunity to present any facts or legal arguments that you feel indicate that such action should not be taken.

Sincerely,


Donna Meadors
Revenue Agent # 73-2558

Enclosures:

Form 4564, Information Document Request
Publication 3498
Publication 1